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October 23, 2026

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Notice Concerning Disposal of Treasury Shares as Annual Grant-Type Restricted Share-Based Compensation

i-mobile Co., Ltd. (the "Company") hereby announces that, at an extraordinary meeting of the Board of Directors (the "Board Meeting") held on October 23, 2026, it resolved to dispose of treasury shares as annual grant-type restricted share-based compensation (the "Disposal of Treasury Shares").

1. Overview of Disposal of Shares to Directors

(1)	Allotment Date	November 20, 2026
(2)	Class and total number of shares to be disposed	The Company's common share 6,000 shares
(3)	Disposal price and total value of the disposal	The treasury shares are to be granted without consideration as compensation to directors (Article 202-2 of the Companies Act). However, the total disposal amount (2,904,000 yen) is calculated based on the fair market value by multiplying the number of shares to be disposed of (6,000 shares) by the closing price (484 yen) of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors' resolution (October 22, 2026).
(4)	Planned Allottees	The Company's Directors (Excluding Directors who are members of the Audit & Supervisory Committee and Outside Directors) 1 person, 6,000 shares * The allottee concurrently serves as an Executive Officer.

2. Overview of Disposal of Shares to Executive Officers

(1)	Payment date	November 20, 2026
(2)	Class and total number of shares to be disposed	The Company's common share 10,100 shares
(3)	Disposal price	484 yen per share
(4)	Total value of the disposal	4,888,400 yen
(5)	Planned Allottees	Executive Officers who do not concurrently serve as Directors of the Company 4 persons, 10,100 shares

3. Purposes and Reasons of the Disposal

At its Meeting of the Board of Directors held on September 25, 2025, the Company resolved to revise the contents of the Restricted Share-Based Compensation Plan for the Eligible Recipients (hereinafter referred to as "the Plan"). The objectives of the revision are to promote stock ownership by the Eligible Recipients, in

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order to further enhance value sharing with shareholders and to encourage the exercise of sound entrepreneurial spirit, and to provide incentives for the realization of long-term corporate value enhancement and sustainable growth. "The Eligible Recipients" refers to the Company's Directors (excluding Audit & Supervisory Committee Members and Outside Directors; hereinafter referred to as "the Eligible Directors") and Executive Officers (who do not concurrently serve as Directors of the Company; hereinafter referred to as "the Eligible Executive Officers").

At the 14th Annual General Meeting of Shareholders held on October 22, 2021, shareholders approved, with respect to restricted share-based compensation for the Eligible Directors, that the total number of the Company's common shares to be issued or disposed of for the allocation of restricted shares to the Eligible Directors shall be up to 300,000 shares per year, that the amount of such compensation shall be up to 300 million yen per year (excluding the employee portion of remuneration for Directors who are also employees), and that the specific timing and allocation of grants to each Eligible Director shall be determined by the Company's Board of Directors. The number of shares stated above reflects the stock split conducted on November 1, 2023, in which each common share was split into three shares.

Furthermore, at the 18th Annual General Meeting of Shareholders held on October 24, 2025, shareholders approved the addition of the "Annual Grant-Type Restricted Share-Based Compensation Plan," under which restricted shares are allocated to the Eligible Directors each fiscal year based on their performance results, with the transfer restrictions lifted upon retirement. This plan was added to the existing "Lump-Sum Grant-Type Restricted Share-Based Compensation Plan," under which the number of shares equivalent to compensation for duties performed over three fiscal years is allocated in a lump sum in the first year of the three-year period, with the transfer restrictions lifted upon retirement.

In addition, the total number of common shares of the Company to be issued or disposed of for the allocation of these restricted shares to the Eligible Directors shall remain unchanged at an annual limit of up to 300,000 shares and at an annual cap of 300 million yen (excluding the employee portion of remuneration for Directors who are also employees). In principle, the amount equivalent to compensation for the performance of duties per fiscal year is assumed to be up to 100,000 shares annually and up to 100 million yen per year.

Taking these factors into consideration, the Company resolved at the Board Meeting to dispose of 16,100 shares of the Company's common shares (hereinafter referred to as "the Allocated Shares") to one Eligible Director and four Eligible Executive Officers, as compensation for one fiscal year (the fiscal year ending July 31, 2027) under the Annual Grant-Type Restricted Share-Based Compensation Plan, considering the purpose of this Plan, the Company's performance, and other relevant circumstances. As for the Eligible Directors, such Directors shall not be required to make any cash payment or similar contribution of property. As for the Eligible Executive Officers, the Company shall pay a total monetary claim of 4,888,400 yen for the grant of restricted share-based compensation, and all such monetary claims shall be contributed as property in kind. In addition, subscription to restricted shares is voluntary for Eligible Executive Officers, and such shares will be allocated only to Eligible Executive Officers who wish to subscribe. Allocation of restricted shares shall not reduce the compensation or other benefits of Eligible Executive Officers. In order to achieve sustainable enhancement of corporate value and value sharing with shareholders in the medium- to long-term, which are the objectives of the Plan, the transfer restriction period is, in principle, set to last until the date of resignation or retirement.

Overview of the Restricted Share Allocation Agreement

The Company will enter into a restricted share allocation agreement individually with each of the Eligible Recipients. The outline of the agreement is as follows:

(1) Transfer restriction period

The Eligible Recipients shall not transfer, create a security interest over, or otherwise dispose of the Allocated Shares during the period (hereinafter referred to as "the Transfer Restriction Period") commencing on the allotment date or payment date of the Allocated Shares (hereinafter referred to as "the Allotment Date") and ending on the later of the date on which Eligible Recipients resign or retire from their position as Director, Executive Officer of the Company or any other position as determined by the Company's Board of Directors, or the date on which the Company submits its securities report for the fiscal year that includes the Allotment Date (or, if the Allotment Date falls within six months after the beginning of the Company's fiscal year, the semi-annual report for that fiscal year). (Hereinafter referred to as "the Transfer Restriction".)

(2) Conditions for lifting transfer restrictions

The transfer restrictions on all of the Allocated Shares shall be lifted upon the expiration of the Transfer Restriction Period, provided that the Eligible Recipients have continuously held the position of Director, Executive Officer of the Company or any other position determined by the Board of Directors of the Company from the Allotment Date of the Allocated Shares until the conclusion of the Annual General

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Meeting of Shareholders for the period including the Allotment Date. If Eligible Recipients resign or retire (including resignation or retirement due to death) between the Allotment Date of the Allocated Shares and the conclusion of the Annual General Meeting of Shareholders for the period including the said Allotment Date, the transfer restrictions on all Allocated Shares held by the Eligible Recipient shall, in principle, be lifted as of the time immediately following the resignation or retirement. However, the Board of Directors of the Company may make adjustments to the number of Allocated Shares to be released from transfer restrictions and the timing of the release of such restrictions, taking into account the circumstances of the resignation or retirement.

(3) Reason for acquisition without compensation

If any of the Allocated Shares remain subject to transfer restrictions at the time of lifting specified in (2) above, the Company shall automatically acquire such shares without compensation.

(4) Handling in the Event of Organization Restructuring, etc.

Notwithstanding the provisions specified in (1) above, if, during the Transfer Restriction Period, matters concerning a merger agreement in which the Company is the disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or any other organizational restructuring are approved at a General Meeting of Shareholders of the Company (or, if such shareholder approval is not required, at a meeting of the Board of Directors), the Company shall, in principle, by the resolution of the Board of Directors, lift the transfer restrictions on all of the Allocated Shares held by the Eligible Recipients as of the time immediately prior to the previous business day of the effective date of such reorganization. However, by the resolution of the Meeting of the Board of Directors, the Company may reasonably adjust the number and timing of the release of the Allocated Shares from transfer restrictions, as necessary.

(5) Custody of Allocated Shares

The Eligible Recipients must open a dedicated account with Mizuho Securities Co., Ltd. as specified by the Company, for registering or recording the Allocated Shares, and must also keep all such Allocated Shares in custody and maintain them in the said dedicated account until the transfer restrictions are lifted.

4. Basis for Calculating the Disposal Price and Specific Details of the Disposal of Treasury Shares to Executive Officers

The disposal price of the treasury shares to the Eligible Executive Officers is set at 484 yen, which is the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the day of the Board Meeting (October 22, 2026), to avoid arbitrariness in pricing. The Company considers that this price is reasonable and not particularly favorable, since it is set at the market price immediately prior to the date of the resolution of the Board Meeting.